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1. Why do we have a data privacy policy

Privacy is a matter of trust, and your trust is important to us. Although we have not changed the way we handle personal data, due to the revised Data Protection Act coming into force on 1 September 2023, we are publishing a privacy statement on our website not only for our website visitors but also for our customers.

It is important to us that you are fully informed about the processing of your personal data. It is important to us that you understand:

- What personal information we process about you;
- the purposes for which we use your personal information
- who has access to your personal information;
- how long we will keep your personal information;
- what happens to your personal information after our relationship has ended or after the legal retention period has expired.

This privacy policy applies to all of our services and activities unless we provide you with a separate privacy policy.

2. Who is responsible for processing your data?

A specific company is responsible under data protection law for processing data in accordance with this privacy statement. This means that this company determines how the processing is carried out, for what purpose it is carried out and the principles that apply. The following company is responsible for data processing in accordance with this privacy statement:

Lenz Treuhand AG
Seefeldstrasse 35
8008 Zurich

If you have any questions regarding data protection, please contact us as follows

administration@lenz-treuhand.ch
+41 44 312 90 00

3. What are "personal data" and what does "processing" mean?

"Personal data" means data relating to an identified or identifiable individual, i.e. data from which the identity of that individual can be deduced.

"Sensitive personal data" are categories of personal data that are particularly sensitive and therefore their processing may

be subject to special requirements. Examples of sensitive personal data include data revealing religion or political opinions, data concerning health and data concerning criminal or administrative sanctions and social assistance.

Section 5 provides details of the data we process under this privacy policy.

"Processing" means any handling of personal data, including collection, storage, use, disclosure and deletion.

4. Who is affected by data processing by us?

In particular, our data processing operations may affect the following individuals ("data subjects"):

- Individuals who receive a service from us;
- Third parties (such as family members in the case of tax returns, suppliers of customers, etc.) who are legally related to the individuals who use a service from us;
- Contact persons of our business partners;
- Employees of our business partners;
- visitors to the website.

5. What data do we process about you and for what purpose?

The information we process about you depends on your relationship with us. We process different types of information from different sources, depending on the occasion and purpose. Primarily, we collect this information directly from you, for example when you order our services or communicate with us.

We process personal data solely for the purpose of fulfilling the our services and we comply with legal requirements at any time.

We primarily process the categories of data described below, although this list may is not complete. If data changes over time (e.g. a change of address or other change), we may retain the previous status in addition to the current status.

Master data

We define master data as the basic data that we require in addition to the contractual data (name, address, e-mail address, telephone number) for the processing of our contractual and other business relationships or, if applicable, for marketing and advertising purposes (invitations to events, newsletters, etc.).

In the case of clients and other contractual partners who are companies, we process data about our contact persons, e.g. name and address, details of title, function in the company, qualifications and, where applicable, details of superiors and employees.

Tax data

We prepare tax returns for private individuals, "Selbständigerwerbende" and legal entities.

We usually only obtain the relevant information from the tax payer and/or its relatives.

Accounting data

Our services also include financial accounting. This involves processing data about your debtors, creditors, employees and directors.

We obtain the necessary information from you, your suppliers and service providers, etc.

Payroll and human resources data

We also provide payroll services to our clients. For this purpose, we process data relating to employees, which may include data relating to social security procedures or any administrative sanctions or social assistance measures.

We only receive the information we need to process your employees' payroll from you and the relevant authorities.

Other data

We may also collect information from you in other situations that are not specifically described in this privacy statement.

For example, data may be collected in connection with government or legal proceedings (e.g. requests for records from tax authorities).

The data we process in accordance with this privacy policy relates not only to our clients, but also in part to third parties (payroll, tax returns for married couples and persons with children, etc.). If you provide us with information about third parties, we will assume that you are authorised to do so, that the information is accurate and that you have informed the individuals concerned. By submitting information about third parties, you are confirming this.

6. Who will your data be disclosed to?

Our employees have access to your personal information, act under instructions and are bound by confidentiality and secrecy when handling your personal information.

In addition, the following entities may have access to your information:

Authorities

Where necessary to fulfil our service, data will be passed to the authorities.

Service provider

We mainly work together with service providers in Switzerland to be able to provide our services. These services include, for example, IT services and marketing services.

We provide service providers with the data they need to provide their services, and ensure through our contractual arrangements and appropriate instructions that the service providers respect data protection throughout the processing.

7. Will your data be disclosed abroad?

As explained in Section 6, not only we process your personal data, but also our service providers, which are generally located in Switzerland.

Due to the use of the latest technologies (e.g. cloud solutions), it cannot be ruled out that your data will be transferred abroad, including outside the EU or the EEA.

These countries may not have laws that protect your personal data to the same extent as Switzerland or the EU or EEA (e.g. USA). We therefore take contractual precautions (or require our service providers to do so) to contractually compensate for the weaker legal protection. For this purpose, we generally use the standard contractual clauses issued or recognised by the European Commission and the Swiss Federal Data Protection and Information Commissioner (FDPIC) (for more details and a copy of these clauses, see Standard Contractual Clauses for Controllers and Processors in the EU/EEA (europa.eu)).

8. How long will your data be stored?

The legal obligation to retain our documents is generally ten

years. In certain statutory cases, even longer (e.g. tax documents, documents relating to real estate).

9. What rights do you have?

In relation to our data processing, you have the right to

- Request information as to whether and which of your data we are processing;
- request corrections if the data is inaccurate;
- object to and request the correction or deletion of data, unless we are obliged or entitled to continue processing the data;
- request the release of certain personal data in a commonly used electronic format or its transfer to another responsible person;
- withdraw your consent on our data processing.

Please note that certain conditions must be met in order to exercise these rights and that exceptions or limitations may apply (e.g. to protect third parties or non-disclosure agreements). We will inform you if this is the case.

If you wish to exercise any rights against us, please contact us in writing (see section 2).

10. Can this privacy policy be changed?

We may change this privacy policy at any time. We will notify you in the same way that we notify you when this Privacy Policy is brought to your attention. The version published on this website is the current version.

The German version of this document is the binding version. We have translated this privacy statement for your convenience if you are English-speaking.